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**From:**

**Sent:** Monday, July 26, 2010 4:07:31 PM

**To:**

**Cc:**

**Subject:** RE: Request for Advice -- ( ) Federal Tax Lien ("FTL") pursuant to 26 U.S.C. § 6321

The right of joint possession of property occupied as a principal matrimonial residence under N.J.S.A. § 3B:28-3 is property or a right to property to which a federal tax lien attaches under I.R.C. section 6321. We find the facts of In re Rosa, 261 B.R. 136 (D.N.J. 2001), to be instructive. [REDACTED]

[REDACTED] Please do not hesitate to contact me if you have additional questions.

Sincerely,